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The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 9/AI/CT/2017, Puducherry, dated 29th June 2017)

NOTIFICATION

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy-five lakh rupees, may opt to pay, *in lieu of* the State tax payable by him, an amount calculated at the rate of,—

(i) one per cent. of the turnover in State in case of manufacturer,

(ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule-II of the said Act, and

(iii) half per cent. of the turnover in State in case of other suppliers:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

TABLE

S. No.	Tariff item, sub- heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

Explanation. –

(1) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 10/A1/CT/2017, Puducherry, dated 29th June 2017)

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry hereby appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act, shall come into force.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 12/A1/CT/2017, Puducherry, dated 29th June 2017)

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table.

Table

Serial Number	Section	Rate of interest (in per cent)
(1)	(2)	(3)
1.	Sub-section (1) of section 50	18
2.	sub-section (3) of section 50	24
3.	sub-section (12) of section 54	6
4.	section 56	6
5.	proviso to section 56	9

2. This notification shall come into force from the 1st day of July, 2017.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 13/A1/CT/2017, Puducherry, dated 29th June 2017)

NOTIFICATION

In pursuance of the first proviso to rule 46 of the Puducherry Goods and Services Tax Rules, 2017, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies that a registered person having annual turnover in the preceding financial year as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature (HSN) Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by him under the said rules.

Table

Serial Number	Annual Turnover in the preceding Financial Year	Number of Digits of HSN Code
(1)	(2)	(3)
1.	Upto rupees one crore fifty lakhs	Nil
2.	more than rupees one crore fifty lakhs and upto rupees five crores	2
3.	more than rupees five crores	4

2. This notification shall come into force from the 1st day of July, 2017.

(By order of the Lieutenant-Governor)

Dr. V. CANDADEVLOU, I.A.S.,
 Commissioner-cum-Secretary to Government (Finance).